

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,

Plaintiff,

Case No. 18-cv-590-pp

v.

VLADIMIR GOROKHOVSKY, *et al.*,

Defendants.

**ORDER APPROVING AMENDED STIPULATION BETWEEN THE UNITED
STATES AND THE STATE OF WISCONSIN DEPARTMENT OF REVENUE
(DKT. NO. 47)**

The plaintiff and defendant State of Wisconsin Department of Revenue (“Wisconsin DOR”) have entered into a stipulation. Dkt. No. 47. The court **APPROVES** the stipulation, and **ORDERS**:

1. The Wisconsin DOR has a lien interest in the two real properties identified in Counts II and III of the amended complaint. Dkt. No. 53. The Wisconsin DOR’s lien is inferior to that of the United States by virtue of its federal tax liens.

2. The first real property is “the Mequon Property,” located at 10919 N. Hedgewood Lane, Mequon, WI, and more particularly described as:

Lot 16, of Block 5, in Scenic Heights Plat No. 1, located in the Northwest 1/4 of Section 25 in Township 9 North, Range 21, East, in the City of Mequon, Ozaukee County, Wisconsin.

3. The second real property is "The Brown Deer Property," located at 4275 W. Cherrywood Lane, Brown Deer, WI, and more particularly described as:

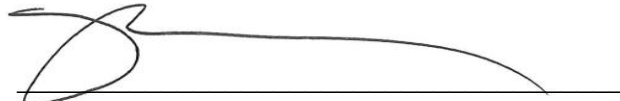
Unit No. 4275, in Building 102, together with said unit's respective undivided interest in the common elements and limited common elements appurtenant thereto, in Cherrywood Village Condominium, a condominium created and existing under and by virtue of the Condominium Ownership Act of the State of Wisconsin and by Declaration of Condominium dated October 20, 1980 and recorded in the Office of the Register of Deeds for Milwaukee County, Wisconsin on October 20, 1980, Reel 1331, Images 1641 to 1679, inclusive, as Document No. 5433943; and Amendment to Declaration of Condominium for Cherrywood Village Condominium dated October 24, 1980 and recorded in said Register's Office on October 28, 1980, Reel 1333, Images 1542 to 1555, incl. as Document No. 5435673, and any further amendments. Incorporated herein by this reference thereto is the real estate described in and subject to said Declaration, which is located in the Village of Brown Deer, County of Milwaukee, State of Wisconsin. The Post Office address of said Unit is 4275 West Cherrywood Lane, Brown Deer, Wisconsin.

4. Any judgment entered in this case that authorizes the United States to enforce its federal tax liens against either the Mequon Property or the Brown Deer Property (described in paragraphs 2 and 3 above) shall state that these properties will be sold free and clear of any liens held by the Wisconsin DOR, with the Wisconsin DOR's lien interest attaching to any proceeds not subject to lienholders, mortgagees, purchasers for value, judgment creditors, and pledges whose interests have been recorded before the department's lien is recorded.

5. The United States and the Wisconsin DOR each shall bear its own costs and expenses, including attorneys' fees, in connection with this proceeding.

5. This order supersedes the court's June 19, 2018 Order Approving Stipulation Between the United States and the State of Wisconsin Department of Revenue. Dkt. No. 18.

BY THE COURT:

A handwritten signature in black ink, appearing to be 'P. Pepper', written over a horizontal line.

HON. PAMELA PEPPER
United States District Judge